

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

CLOSING

BIG M, INC.	:	
	:	Civil Action No. 08-3567 (KSH)
Plaintiff,	:	
	:	
v.	:	ORDER OF JUDGMENT
DRYDEN ADVISORY GROUP,	:	
	:	
Defendants	:	
	:	

This action having come before the Court for a bench trial;

and issues having been tried;

and the Court having issued its findings of fact and conclusions of law in an Opinion dated

June 29, 2009;

It is on this 29th day of June, 2009

IT IS ORDERED AND ADJUDGED AND DECLARED that:

1. Defendant Dryden breached the 2004 contract and its fiduciary duty to Big M by failing to advise Big M of potential sales and use tax liabilities that Dryden had identified when it examined Big M's records in preparation of the tax refund claim.
2. Big M's obligation to pay Dryden under the 2004 agreement is terminated.
3. The March 6, 2007 letter agreement is not an enforceable contract because there was no meeting of the minds between the parties concerning compensation for services provided under the agreement.

4. Big M was enriched by Dryden's audit defense work. To prevent unjust enrichment, Big M shall pay Dryden the fair and reasonable value of its services in the amount of \$96,357.60.
5. There is no cause for action on the equitable estoppel claims.
6. Each side shall bear its own costs.

s/Patty Shwartz
United States Magistrate Judge